



## CITY OF LODI COUNCIL COMMUNICATION

**AGENDA TITLE:** Authorize the Mayor, on Behalf of the City Council, to Send a Letter of Opposition to Senate Bill 625 (Wright) Transient Occupancy Tax (TOT) Collection

**MEETING DATE:** June 16, 2010

**PREPARED BY:** Konradt Bartlam, Interim City Manager

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**RECOMMENDED ACTION:** Authorize the Mayor, on behalf of the City Council, to send a letter of opposition to Senate Bill 625 (Wright) Transient Occupancy Tax (TOT) Collection.

**BACKGROUND INFORMATION:** The City was asked by the League of California Cities (League) to oppose SB 625 (Wright) and send a letter of opposition regarding the same to specific members of the Legislature.

SB 625 is sponsored by online travel companies. While actual bill language remains unavailable, legislative staff had informed the League that SB 625 was going to be amended and thereby thwart cities' abilities to collect the full TOT due to cities from online travel companies. Once amended, the bill will be referred to the Assembly Revenue and Taxation Committee.

TOT is a significant source of revenues for the 400 cities that levy it. On average, TOT accounts for nearly 8 percent of a city's general fund revenues. This special-interest legislation threatens a significant revenue source at a time of fiscal uncertainty. Therefore, a number of cities have already opposed SB 625 and many others are in the process of doing so.

**FISCAL IMPACT:** Not applicable at this time.

**FUNDING AVAILABLE:** Not applicable at this time.

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Konradt Bartlam  
Interim City Manager

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APPROVED:

A handwritten signature in black ink, appearing to be "KB", written over a horizontal line.

Konradt Bartlam, Interim City Manager

CITY COUNCIL

PHIL KATZAKIAN, Mayor  
SUSAN HITCHCOCK,  
Mayor Pro Tempore  
BOB JOHNSON  
JOANNE MOUNCE  
LARRY HANSEN

# CITY OF LODI

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KONRADT BARTLAM,  
Interim City Manager  
RANDI JOHL, City Clerk  
D. STEPHEN SCHWABAUER  
City Attorney

June 16, 2010

Senator Dave Cogdill  
State Capitol  
Sacramento, California 94248

Assembly Member Alyson Huber  
State Capital, Room 2179  
Sacramento, California 94249

SUBJECT: Notice of Opposition – SB 625 (Wright) Transient Occupancy Tax (TOT) Collection

Dear Senator/Assembly Member:

On behalf of the City of Lodi, we request your strong opposition to any legislation that would undermine the ability of our City to fully collect local Transient Occupancy Tax (TOT) from online sales.

It has come to our attention that online travel companies are proposing to gut and amend a bill and insert language that would undercut TOT collection. We understand that the identified vehicle for this legislation will be SB 625 (Wright), which will soon be amended in the Assembly. The proposal is intended to pre-empt the outcome of pending litigation in California and other states regarding whether online travel companies must remit the full TOT owed to the local agency. The industry has also repeatedly tried to seek similar legislation at the federal level and has been rebuffed.

Online travel companies such as Expedia, Hotels.com, Travelocity and others collect TOT on the price the customer pays for the room but only remit the tax to the City based on the discounted wholesale room rate the online travel company pays to the hotelier. These online travel companies retain a portion of the tax they collect, claiming that it is a part of the fees they collect on their sale of the hotel room. In reality, the online hotel company is retaining tax dollars that are owed to the local agency.

The City of Lodi receives approximately \$400,000 of General Fund revenue from TOT. These funds are very important to our community and support vital local services.

Our City has already had to make significant cuts because of declining revenues. State budget takeaways and deferrals have only compounded the issue.

We ask for your strong opposition to any effort to undermine our local revenues by legislative action. The legal dispute over the duty of online companies to remit the full amount of TOT owed to local agencies is already in the courts. That is where the issue should remain.

Thank you for your attention to this important matter.

Sincerely,



Phil Katzakian  
Mayor

C: Michael Prosio, Secretary & Deputy Chief of Staff, Governor's Office  
Dan Carrigg, Legislative Director, League of California Cities

# Transient Occupancy Tax Revenues California Cities

*Estimated loss from TOT skimming by Online Travel Companies is 10% to 25% of annual TOT*

Source: Computations by CaliforniaCityFinance.com from State Controller data.

City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Alameda	Alameda	991,421	1.8%	1,088,342	1.9%
Albany	Alameda				
Berkeley	Alameda	3,260,586	2.9%	3,588,753	3.2%
Dublin	Alameda	800,773	2.1%	789,397	2.0%
Emeryville	Alameda	3,681,085	16.6%	4,247,032	19.6%
Fremont	Alameda	2,887,405	2.6%	3,181,302	2.7%
Hayward	Alameda	1,262,129	1.5%	1,553,690	1.8%
Livermore	Alameda	1,620,717	2.8%	1,728,912	2.9%
Newark	Alameda	3,182,380	11.5%	3,325,803	11.5%
Oakland	Alameda	11,766,865	3.7%	12,201,214	3.8%
Piedmont	Alameda				
Pleasanton	Alameda	3,347,851	4.4%	3,401,582	4.3%
San Leandro	Alameda	322,160	0.5%	320,508	0.5%
Union City	Alameda	681,093	2.4%	808,402	2.7%
Amador	Amador	12,372	15.7%	15,901	17.7%
Ione	Amador	516	0.0%	4,616	0.3%
Jackson	Amador	423,209	13.6%	323,859	12.5%
Plymouth	Amador	54,056	11.5%	80,737	15.0%
Sutter Creek	Amador	NA	NA	172,166	13.3%
Biggs	Butte				
Chico	Butte	1,895,320	5.1%	2,022,424	5.0%
Gridley	Butte	24,553	1.2%	26,490	1.2%
Oroville	Butte	323,713	4.2%	320,145	4.1%
Paradise	Butte	166,798	2.0%	201,553	2.0%
Angels	Calaveras	772,876	30.9%	NA	NA
Colusa	Colusa	NA	NA	NA	NA
Williams	Colusa	359,511	15.2%	340,000	12.9%
Antioch	Contra Costa	371,837	1.1%	360,273	1.0%
Brentwood	Contra Costa	137,109	0.7%	149,729	0.7%
Clayton	Contra Costa				
Concord	Contra Costa	2,057,241	3.4%	2,193,085	3.7%
Danville	Contra Costa	92,288	0.5%	93,110	0.5%
El Cerrito	Contra Costa	85,090	0.6%	104,432	0.7%
Hercules	Contra Costa				
Lafayette	Contra Costa	628,571	8.1%	615,415	6.2%
Martinez	Contra Costa	359,440	2.3%	366,408	2.3%
Moraga	Contra Costa				
Oakley	Contra Costa	219,551	3.1%	217,399	2.8%
Orinda	Contra Costa				
Pinole	Contra Costa	241,401	2.3%	247,639	2.2%
Pittsburg	Contra Costa	149,393	0.8%	172,734	0.9%
Pleasant Hill	Contra Costa	1,293,524	7.1%	1,556,004	8.4%
Richmond	Contra Costa	860,121	0.9%	908,298	0.9%
San Pablo	Contra Costa	335,239	1.8%	306,002	1.5%
San Ramon	Contra Costa	1,998,354	6.8%	1,979,708	6.6%
Walnut Creek	Contra Costa	1,337,385	3.2%	1,453,869	3.4%
Crescent City	Del Norte	925,786	32.9%	962,542	30.6%
Placerville	El Dorado	NA	NA	179,123	2.8%
South Lake Tahoe	El Dorado	5,484,844	24.1%	4,965,497	22.6%
Clovis	Fresno	315,399	0.9%	329,303	0.9%
Coalinga	Fresno	13,768	0.4%	14,365	0.4%

# Transient Occupancy Tax Revenues California Cities

*Estimated loss from TOT skimming by Online Travel Companies is 10% to 25% of annual TOT*

Source: Computations by CaliforniaC@Finance.com from State Controller data.

City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Firebaugh	Fresno	2,500	0.1%	9,050	0.4%
Fowler	Fresno				
Fresno	Fresno	2,549,370	1.3%	2,834,987	1.4%
Huron	Fresno	50	0.0%	48	0.0%
Kerman	Fresno				
Kingsburg	Fresno	49,308	2.2%	45,559	1.5%
Mendota	Fresno				
Orange Cove	Fresno				
Parlier	Fresno				
Reedley	Fresno	39,056	0.8%	55,123	1.2%
San Joaquin	Fresno				
Sanger	Fresno	6,637	0.1%	6,315	0.1%
Selma	Fresno	270,684	3.1%	269,790	3.3%
Orland	Glenn	61,916	2.5%	57,246	2.2%
Willows	Glenn	369,049	13.5%	328,123	11.8%
Arcata	Humboldt	872,883	14.9%	891,225	14.5%
Blue Lake	Humboldt				
Eureka	Humboldt	1,557,979	9.9%	1,742,728	10.1%
Ferndale	Humboldt	69,241	14.7%	83,021	15.7%
Fortuna	Humboldt	469,567	13.6%	473,376	13.3%
Rio Dell	Humboldt	11,478	2.2%	13,008	2.1%
Trinidad	Humboldt	44,344	9.6%	52,485	11.3%
Brawley	Imperial	224,345	2.4%	234,010	2.7%
Calexico	Imperial	284,782	2.6%	241,236	2.2%
Calipatria	Imperial	37,296	5.2%	40,164	5.2%
El Centro	Imperial	1,324,156	6.4%	1,471,568	7.1%
Holtville	Imperial	1,448	0.1%	938	0.1%
Imperial	Imperial				
Westmorland	Imperial	60,303	17.2%	84,552	15.2%
Bishop	Inyo	1,790,810	40.3%	1,802,098	39.5%
Arvin	Kern				
Bakersfield	Kern	7,954,228	5.1%	7,749,531	5.1%
California City	Kern	6,466	0.3%	4,022	0.2%
Delano	Kern	185,150	1.9%	226,071	2.1%
Maricopa	Kern	20,335	8.2%	21,948	6.6%
Mcfarland	Kern	1,279	0.1%	1,029	0.1%
Ridgecrest	Kern	999,839	14.0%	1,168,986	14.1%
Shafter	Kern				
Taft	Kern	NA	NA	NA	NA
Tehachapi	Kern	369,985	8.9%	352,355	7.8%
Wasco	Kern	21,025	0.5%	20,634	0.5%
Avenal	Kings	5,638	0.3%	4,500	0.2%
Corcoran	Kings	35,314	1.1%	36,331	0.9%
Hanford	Kings	322,263	1.9%	284,263	1.6%
Lemoore	Kings	167,302	3.3%	158,865	2.9%
Clearlake	Lake	248,735	6.5%	226,290	6.0%
Lakeport	Lake	166,356	6.5%	147,323	4.9%
Susanville	Lassen	517,613	10.9%	517,214	10.6%
Agoura Hills	Los Angeles	1,766,582	17.2%	1,748,450	16.8%
Alhambra	Los Angeles	223,544	0.6%	232,778	0.7%
Arcadia	Los Angeles	2,762,001	8.5%	2,916,776	8.7%

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City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Artesia	Los Angeles	150,922	3.2%	178,002	4.3%
Avalon	Los Angeles	3,301,321	62.1%	3,429,159	62.8%
Azusa	Los Angeles				
Baldwin Park	Los Angeles	369,135	1.8%	310,092	1.4%
Bell	Los Angeles	161,493	1.5%	166,885	1.5%
Bell Gardens	Los Angeles	214,335	1.1%	131,096	0.8%
Bellflower	Los Angeles	603,016	3.0%	579,635	2.8%
Beverly Hills	Los Angeles	25,870,676	21.7%	29,101,920	22.1%
Bradbury	Los Angeles				
Burbank	Los Angeles	5,691,068	6.3%	5,980,727	6.3%
Calabasas	Los Angeles	1,463,061	8.0%	1,342,425	6.6%
Carson	Los Angeles	1,392,123	3.0%	1,564,083	3.3%
Cerritos	Los Angeles	474,297	1.3%	481,880	1.4%
Claremont	Los Angeles	829,381	4.8%	1,018,899	5.7%
Commerce	Los Angeles	2,045,915	9.1%	2,187,982	9.3%
Compton	Los Angeles	235,970	0.9%	232,586	0.7%
Covina	Los Angeles	491,226	2.0%	423,861	1.7%
Cudahy	Los Angeles	148,994	3.5%	66,183	1.2%
Culver City	Los Angeles	3,224,328	5.9%	2,938,243	5.0%
Diamond Bar	Los Angeles	774,757	7.6%	800,390	7.7%
Downey	Los Angeles	1,084,759	2.3%	1,050,190	2.2%
Duarte	Los Angeles	95,775	1.2%	87,156	1.1%
El Monte	Los Angeles	326,312	0.7%	312,292	0.7%
El Segundo	Los Angeles	4,862,165	11.2%	5,138,088	11.1%
Gardena	Los Angeles	548,493	1.5%	620,573	1.6%
Glendale	Los Angeles	2,571,266	2.5%	2,731,227	2.6%
Glendora	Los Angeles	70,258	0.4%	114,192	0.6%
Hawaiian Gardens	Los Angeles				
Hawthorne	Los Angeles	2,343,625	5.8%	2,311,391	5.8%
Hermosa Beach	Los Angeles	1,769,016	9.5%	1,892,363	9.5%
Hidden Hills	Los Angeles				
Huntington Park	Los Angeles	42,745	0.2%	41,830	0.2%
Industry	Los Angeles	886,006	2.4%	767,971	2.0%
Inglewood	Los Angeles	3,204,443	4.9%	3,809,655	5.4%
Irwindale	Los Angeles				
La Canada Flintridge	Los Angeles				
La Habra Heights	Los Angeles				
La Mirada	Los Angeles	907,549	4.2%	889,777	4.0%
La Puente	Los Angeles	83,025	1.0%	79,490	1.0%
La Verne	Los Angeles				
Lakewood	Los Angeles	40,544	0.2%	22,073	0.1%
Lancaster	Los Angeles	1,452,828	3.6%	1,211,514	2.7%
Lawndale	Los Angeles	519,746	5.0%	557,274	5.3%
Lomita	Los Angeles	120,745	2.2%	124,791	2.1%
Long Beach	Los Angeles	14,276,134	5.1%	14,259,651	4.8%
Los Angeles	Los Angeles	134,556,978	4.3%	148,523,276	4.7%
Lynwood	Los Angeles				
Malibu	Los Angeles	712,857	5.2%	907,612	6.3%
Manhattan Beach	Los Angeles	3,665,741	11.0%	3,995,411	11.3%
Maywood	Los Angeles	38,420	0.7%	63,195	1.2%
Monrovia	Los Angeles	659,426	3.5%	748,069	3.7%

# Transient Occupancy Tax Revenues California Cities

*Estimated loss from TOT skimming by Online Travel Companies is 10% to 25% of annual TOT*

Source: Computations by CaliforniaCityFinance.com from State Controller data.

City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Montebello	Los Angeles	263,457	1.1%	288,514	1.2%
Monterey Park	Los Angeles	783,505	3.5%	908,694	4.0%
Norwalk	Los Angeles	1,165,284	3.6%	1,161,167	3.4%
Palmdale	Los Angeles	1,532,879	4.3%	1,482,127	3.8%
Palos Verdes Estates	Los Angeles				
Paramount	Los Angeles				
Pasadena	Los Angeles				
Pico Rivera	Los Angeles	406,959	2.0%	361,248	1.7%
Pomona	Los Angeles	1,731,496	2.3%	1,718,607	2.3%
Rancho Palos Verdes	Los Angeles	31,803	0.2%	26,076	0.2%
Redondo Beach	Los Angeles	3,738,839	7.6%	3,933,009	7.8%
Rolling Hills	Los Angeles				
Rolling Hills Estates	Los Angeles				
Rosemead	Los Angeles	963,954	9.1%	1,411,421	11.3%
San Dimas	Los Angeles	735,020	4.9%	720,639	4.7%
San Fernando	Los Angeles				
San Gabriel	Los Angeles	565,719	3.5%	645,892	3.9%
San Marino	Los Angeles				
Santa Clarita	Los Angeles	1,804,923	2.8%	2,334,271	3.5%
Santa Fe Springs	Los Angeles	328,176	1.0%	343,156	1.0%
Santa Monica	Los Angeles	31,892,427	20.2%	34,969,063	21.0%
Sierra Madre	Los Angeles				
Signal Hill	Los Angeles	221,577	1.4%	204,473	1.3%
South El Monte	Los Angeles	267,293	3.2%	242,800	2.7%
South Gate	Los Angeles	271,297	1.2%	234,205	1.1%
South Pasadena	Los Angeles				
Temple City	Los Angeles	47,325	0.7%	45,013	0.6%
Torrance	Los Angeles	7,541,492	5.6%	7,890,690	5.7%
Vernon	Los Angeles				
Walnut	Los Angeles				
West Covina	Los Angeles	1,021,709	2.7%	1,057,734	2.8%
West Hollywood	Los Angeles	13,598,347	31.8%	13,111,398	29.7%
Westlake Village	Los Angeles	1,277,285	17.2%	2,549,744	28.6%
Whittier	Los Angeles	718,535	2.2%	714,791	2.2%
Chowchilla	Madera	90,018	4.1%	115,400	4.4%
Madera	Madera	299,530	2.3%	351,244	2.0%
Belvedere	Marin				
Corte Madera	Marin	487,648	3.4%	523,980	3.5%
Fairfax	Marin	NA	NA	NA	NA
Larkspur	Marin	585,228	5.6%	615,752	5.5%
Mill Valley	Marin	471,444	3.0%	481,786	2.8%
Novato	Marin	1,112,118	5.0%	1,075,572	4.6%
Ross	Marin				
San Anselmo	Marin				
San Rafael	Marin	1,679,901	3.4%	1,963,575	3.8%
Sausalito	Marin	988,282	10.3%	1,005,984	10.4%
Tiburon	Marin	445,746	7.5%	548,840	9.2%
Fort Bragg	Mendocino	1,503,899	33.6%	1,552,995	33.0%
Point Arena	Mendocino	68,154	22.6%	82,921	30.4%
Ukiah	Mendocino	604,080	5.9%	753,715	7.1%
Willits	Mendocino	225,769	7.0%	236,744	7.8%

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City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Atwater	Merced	58,206	0.8%	54,033	0.7%
Dos Palos	Merced				
Gustine	Merced				
Livingston	Merced	2,094	0.1%	3,671	0.1%
Los Banos	Merced	224,589	2.1%	198,840	1.8%
Merced	Merced	816,655	2.4%	901,585	2.6%
Alturas	Modoc	92,415	5.6%	113,088	4.8%
Mammoth Lakes	Mono	9,685,712	56.6%	10,653,886	57.7%
Carmel	Monterey	4,209,345	37.0%	4,395,329	36.7%
Del Rey Oaks	Monterey				
Gonzales	Monterey	2,843	0.2%	2,375	0.1%
Greenfield	Monterey	11,545	0.4%	12,828	0.4%
King City	Monterey	267,268	7.2%	299,306	7.6%
Marina	Monterey	1,397,152	19.7%	1,525,063	19.4%
Monterey	Monterey	15,171,975	40.9%	15,870,645	40.5%
Pacific Grove	Monterey	3,219,361	26.6%	3,282,468	26.0%
Salinas	Monterey	1,548,563	2.0%	1,659,291	2.1%
Sand City	Monterey				
Seaside	Monterey	2,074,075	12.7%	2,245,850	13.1%
Soledad	Monterey	93,138	2.0%	125,924	3.0%
American Canyon	Napa	230,321	2.3%	462,381	3.7%
Calistoga	Napa	2,521,951	51.2%	3,402,228	56.6%
Napa	Napa	7,779,417	17.3%	8,723,543	18.2%
Saint Helena	Napa	1,492,781	21.2%	1,560,398	20.7%
Yountville	Napa	3,231,799	69.1%	3,381,678	68.9%
Grass Valley	Nevada	525,396	5.5%	633,130	6.6%
Nevada City	Nevada	344,444	11.9%	294,215	8.3%
Truckee	Nevada	1,295,909	8.4%	1,434,819	8.7%
Aliso Viejo	Orange				
Anaheim	Orange	83,913,535	38.7%	87,183,475	39.7%
Brea	Orange	1,251,177	4.0%	1,313,822	4.2%
Buena Park	Orange	4,977,154	11.2%	4,754,166	9.8%
Costa Mesa	Orange	5,959,556	7.1%	5,791,004	6.7%
Cypress	Orange	1,935,704	7.3%	2,041,670	7.8%
Dana Point	Orange	10,888,021	42.5%	11,298,548	41.9%
Fountain Valley	Orange	883,130	3.4%	850,886	3.1%
Fullerton	Orange	2,120,487	3.8%	1,935,044	3.3%
Garden Grove	Orange	12,179,453	19.6%	12,672,985	20.0%
Huntington Beach	Orange	6,573,507	5.5%	6,688,428	5.4%
Irvine	Orange	9,395,940	7.6%	9,108,010	7.2%
La Habra	Orange				
La Palma	Orange	279,406	4.3%	291,340	1.8%
Laguna Beach	Orange	8,661,018	23.5%	8,741,412	22.6%
Laguna Hills	Orange	1,227,989	7.0%	1,219,609	6.9%
Laguna Niguel	Orange	45,190	0.1%	42,164	0.1%
Laguna Woods	Orange	443,860	12.1%	457,607	12.2%
Lake Forest	Orange	2,657,295	8.1%	2,813,764	8.4%
Los Alamitos	Orange	92,720	1.1%	100,826	1.1%
Mission Viejo	Orange	581,347	1.2%	589,199	1.2%
Newport Beach	Orange	12,059,008	10.8%	12,401,453	10.3%
Orange	Orange	3,242,957	4.5%	3,229,875	4.4%

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City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Placentia	Orange	755,999	3.4%	762,038	3.5%
Rancho Santa Margarita	Orange				
San Clemente	Orange	1,362,015	3.8%	1,465,852	4.0%
San Juan Capistrano	Orange	259,227	1.5%	245,825	1.5%
Santa Ana	Orange	7,442,363	4.9%	7,713,778	4.9%
Seal Beach	Orange	894,784	4.8%	1,065,996	5.0%
Stanton	Orange	357,443	2.8%	358,535	2.9%
Tustin	Orange	161,105	0.4%	163,831	0.4%
Villa Park	Orange				
Westminster	Orange	571,686	1.6%	568,297	1.6%
Yorba Linda	Orange	407,705	1.6%	408,370	1.5%
Auburn	Placer	224,755	2.6%	238,608	2.8%
Colfax	Placer	14,186	1.2%	16,648	1.4%
Lincoln	Placer			26,838	0.2%
Loomis	Placer	43,931	1.5%	43,727	1.5%
Rocklin	Placer	417,677	1.3%	483,194	1.7%
Roseville	Placer	1,908,689	2.3%	1,880,108	2.4%
Portola	Plumas	12,558	1.6%	12,287	1.5%
Banning	Riverside	195,221	2.3%	229,824	2.5%
Beaumont	Riverside	NA	NA	114,556	1.0%
Blythe	Riverside	897,537	15.1%	1,025,619	17.1%
Calimesa	Riverside	18,073	0.7%	78,638	2.9%
Canyon Lake	Riverside	35,786	1.6%	24,655	1.1%
Cathedral City	Riverside	1,575,272	8.0%	1,631,983	8.4%
Coachella	Riverside				
Corona	Riverside	1,387,282	1.6%	1,508,641	1.8%
Desert Hot Springs	Riverside	965,983	11.3%	1,012,787	11.1%
Hemet	Riverside	991,585	4.7%	947,371	4.3%
Indian Wells	Riverside	5,940,739	52.1%	5,874,128	50.7%
Indio	Riverside	1,818,380	5.7%	2,070,205	6.0%
La Quinta	Riverside	5,567,212	21.6%	5,498,882	20.0%
Lake Elsinore	Riverside	171,867	1.1%	222,900	1.3%
Moreno Valley	Riverside	586,383	1.0%	593,009	0.8%
Murrieta	Riverside	181,873	0.6%	159,397	0.5%
Norco	Riverside	82,074	0.7%	84,812	0.8%
Palm Desert	Riverside	9,409,960	22.7%	9,487,064	23.2%
Palm Springs	Riverside	14,493,973	25.0%	14,484,254	24.8%
Perris	Riverside	77,448	0.4%	47,296	0.2%
Rancho Mirage	Riverside	5,176,838	31.4%	5,157,302	31.5%
Riverside	Riverside	3,553,948	2.2%	3,686,497	2.3%
San Jacinto	Riverside	27,850	0.3%	28,323	0.3%
Temecula	Riverside	2,284,167	4.2%	2,417,726	4.9%
Citrus Heights	Sacramento	17,085	0.1%	17,232	0.1%
Elk Grove	Sacramento	876,238	1.8%	970,170	2.0%
Folsom	Sacramento	1,408,355	3.1%	1,358,637	2.9%
Galt	Sacramento	147,748	2.3%	165,700	2.4%
Isleton	Sacramento	7,120	1.4%	1,000	0.1%
Rancho Cordova	Sacramento	2,539,822	7.5%	2,518,771	8.5%
Sacramento	Sacramento	3,452,000	1.0%	3,509,000	1.1%
Hollister	San Benito	135,277	1.6%	118,210	1.4%
San Juan Bautista	San Benito	76,817	7.6%	71,368	7.0%



# Transient Occupancy Tax Revenues California Cities

Estimated loss from TOT skimming by Online Travel Companies is 10% to 25% of annual TOT

Source: Computations by CaliforniaCityFinance.com from State Controller data.

City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Adelanto	San Bernardino	NA	NA	26,055	0.5%
Apple Valley	San Bernardino	17,001	0.1%	11,695	0.1%
Barstow	San Bernardino	2,281,493	17.9%	2,455,043	19.8%
Big Bear Lake	San Bernardino	2,481,799	30.3%	2,571,301	30.5%
Chino	San Bernardino	315,584	0.9%	328,240	1.0%
Chino Hills	San Bernardino	195,117	1.2%	309,457	1.7%
Colton	San Bernardino	416,784	1.8%	493,635	2.0%
Fontana	San Bernardino	427,651	0.8%	459,592	0.8%
Grand Terrace	San Bernardino				
Hesperia	San Bernardino	695,052	3.6%	731,552	3.8%
Highland	San Bernardino	49,401	0.5%	41,747	0.4%
Loma Linda	San Bernardino	67,951	0.9%	68,876	0.9%
Montclair	San Bernardino	24,544	0.1%	29,771	0.1%
Needles	San Bernardino				
Ontario	San Bernardino	11,013,014	9.3%	11,025,406	9.2%
Rancho Cucamonga	San Bernardino	1,745,060	2.9%	1,762,291	3.0%
Redlands	San Bernardino	920,557	2.0%	836,727	1.8%
Rialto	San Bernardino	198,624	0.5%	151,596	0.3%
San Bernardino	San Bernardino	3,032,994	3.0%	3,262,131	3.1%
Twentynine Palms	San Bernardino	737,584	12.1%	770,206	11.2%
Upland	San Bernardino	183,358	0.6%	150,045	0.5%
Victorville	San Bernardino	950,412	2.5%	964,075	2.7%
Yucaipa	San Bernardino	21,047	0.1%	19,440	0.1%
Yucca Valley	San Bernardino	133,612	1.6%	164,056	1.9%
Carlsbad	San Diego	12,929,008	12.0%	14,277,351	12.6%
Chula Vista	San Diego	2,551,570	2.7%	2,697,286	2.7%
Coronado	San Diego	9,066,467	30.2%	11,175,686	33.3%
Del Mar	San Diego	1,682,319	22.8%	1,319,086	18.5%
El Cajon	San Diego	1,119,762	2.6%	1,127,839	2.6%
Encinitas	San Diego	871,406	2.0%	946,414	2.1%
Escondido	San Diego	1,267,120	1.9%	1,322,688	2.0%
Imperial Beach	San Diego	236,136	3.9%	209,022	3.4%
La Mesa	San Diego	902,629	3.7%	939,000	3.8%
Lemon Grove	San Diego	31,525	0.3%	35,657	0.4%
National City	San Diego	821,214	2.7%	748,173	2.4%
Oceanside	San Diego	2,742,206	3.2%	3,389,739	4.0%
Poway	San Diego	202,767	0.7%	206,323	0.8%
San Diego	San Diego				
San Marcos	San Diego	363,885	1.2%	383,001	1.2%
Santee	San Diego	116,082	0.5%	135,485	0.5%
Solana Beach	San Diego	1,058,128	9.8%	1,165,386	10.4%
Vista	San Diego	400,670	1.0%	436,645	1.0%
San Francisco	San Francisco	194,290,457	10.4%	219,089,167	11.1%
Escalon	San Joaquin	1,393	0.1%	2,159	0.1%
Lathrop	San Joaquin	220,131	3.5%	257,658	3.8%
Lodi	San Joaquin	380,261	1.1%	395,947	1.2%
Manteca	San Joaquin	445,861	2.0%	454,294	2.0%
Ripon	San Joaquin	85,706	1.1%	87,703	1.2%
Stockton	San Joaquin	2,180,000	1.3%	2,286,607	1.3%
Tracy	San Joaquin	795,223	1.8%	814,883	2.3%
Arroyo Grande	San Luis Obispo	449,474	4.6%	437,164	3.9%

# Transient Occupancy Tax Revenues California Cities

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City	County	2006-2007		2007-2008	
		Total TOT Revenues	Percent of General Revenues	Total TOT Revenues	Percent of General Revenues
Atascadero	San Luis Obispo	478,593	3.8%	407,609	3.2%
El Paso De Robles	San Luis Obispo	2,025,859	9.7%	2,519,065	11.6%
Grover City	San Luis Obispo	238,510	3.9%	NA	NA
Morro Bay	San Luis Obispo	1,967,074	25.9%	1,955,889	25.1%
Pismo Beach	San Luis Obispo	5,912,443	47.8%	6,175,013	47.9%
San Luis Obispo	San Luis Obispo	4,786,000	12.2%	5,054,700	11.3%
Atherton	San Mateo				
Belmont	San Mateo	1,088,978	10.1%	1,199,800	10.6%
Brisbane	San Mateo	999,007	12.5%	1,096,735	9.1%
Burlingame	San Mateo	10,355,405	31.7%	11,264,601	32.5%
Colma	San Mateo				
Daly City	San Mateo	457,393	1.0%	531,746	1.1%
East Palo Alto	San Mateo	500,000	3.9%	500,000	3.6%
Foster City	San Mateo	1,237,843	12.7%	1,415,371	13.9%
Half Moon Bay	San Mateo	2,982,956	36.1%	3,343,020	39.7%
Hillsborough	San Mateo				
Menlo Park	San Mateo	1,375,914	6.2%	1,474,119	5.9%
Millbrae	San Mateo	2,929,434	24.1%	3,269,458	25.9%
Pacifica	San Mateo	795,471	4.4%	922,445	4.9%
Portola Valley	San Mateo				
Redwood City	San Mateo	2,976,694	4.5%	3,323,638	4.8%
San Bruno	San Mateo	1,275,295	5.9%	1,478,040	6.7%
San Carlos	San Mateo	766,974	4.5%	825,070	5.0%
San Mateo	San Mateo	2,745,154	4.2%	3,294,656	5.2%
South San Francisco	San Mateo	5,959,034	14.5%	6,783,483	15.8%
Woodside	San Mateo				
Buellton	Santa Barbara	1,273,905	29.9%	1,290,705	28.0%
Carpinteria	Santa Barbara	1,452,709	24.6%	1,415,031	22.6%
Goleta	Santa Barbara	2,571,528	17.5%	2,783,144	22.5%
Guadalupe	Santa Barbara				
Lompoc	Santa Barbara	1,332,728	10.0%	1,517,654	11.2%
Santa Barbara	Santa Barbara	15,408,870	20.3%	15,522,708	19.8%
Santa Maria	Santa Barbara	2,373,911	5.6%	2,522,641	5.9%
Solvang	Santa Barbara	2,405,993	46.3%	2,419,606	44.6%
Campbell	Santa Clara	1,463,140	6.7%	1,619,111	6.8%
Cupertino	Santa Clara	2,511,184	7.9%	2,711,590	8.0%
Gilroy	Santa Clara	908,232	2.9%	972,747	3.0%
Los Altos	Santa Clara	1,469,867	7.6%	1,525,090	7.1%
Los Altos Hills	Santa Clara				
Los Gatos	Santa Clara	1,108,257	5.2%	1,245,078	5.5%
Milpitas	Santa Clara	5,153,656	12.3%	5,755,842	13.5%
Monte Sereno	Santa Clara				
Morgan Hill	Santa Clara	1,110,669	7.3%	1,194,990	7.2%
Mountain View	Santa Clara	3,936,377	6.5%	4,298,983	7.1%
Palo Alto	Santa Clara	6,709,000	10.3%	7,976,000	11.5%
San Jose	Santa Clara	21,400,000	3.5%	23,900,001	3.8%
Santa Clara	Santa Clara	10,542,290	12.5%	11,268,817	13.4%
Saratoga	Santa Clara	195,261	1.9%	211,532	1.9%
Sunnyvale	Santa Clara	6,479,842	7.3%	7,350,255	7.8%
Capitola	Santa Cruz	603,997	6.3%	643,541	6.8%
Santa Cruz	Santa Cruz	3,750,509	8.6%	3,685,248	7.8%

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Scotts Valley	Santa Cruz	693,788	9.5%	723,257	9.7%
Watsonville	Santa Cruz	638,685	2.6%	829,635	3.6%
Anderson	Shasta	183,007	3.2%	206,291	3.7%
Redding	Shasta	2,042,264	4.8%	2,037,719	4.9%
Shasta Lake	Shasta	16,290	0.6%	13,285	0.5%
Loyalton	Sierra				
Dorris	Siskiyou	68	0.0%	6,717	4.3%
Dunsmuir	Siskiyou	92,147	14.9%	119,235	17.3%
Etna	Siskiyou	8,230	4.8%	9,544	4.6%
Fort Jones	Siskiyou				
Montague	Siskiyou				
Mount Shasta	Siskiyou	540,350	22.2%	551,916	21.6%
Tulelake	Siskiyou	NA	NA	NA	NA
Weed	Siskiyou	297,986	18.9%	NA	NA
Yreka	Siskiyou	608,826	13.8%	592,729	12.7%
Benicia	Solano	253,218	0.9%	248,373	0.9%
Dixon	Solano	194,268	1.9%	205,807	2.0%
Fairfield	Solano	1,949,410	3.9%	1,727,962	3.5%
Rio Vista	Solano	19,291	0.6%	24,101	0.7%
Suisun City	Solano				
Vacaville	Solano	1,313,045	3.0%	1,249,033	2.6%
Vallejo	Solano	1,618,954	2.5%	1,497,237	2.4%
Cloverdale	Sonoma	216,945	6.6%	216,945	6.8%
Cotati	Sonoma				
Healdsburg	Sonoma	272,598	4.5%	310,007	4.9%
Petaluma	Sonoma	1,446,005	5.1%	1,340,275	4.8%
Rohnert Park	Sonoma	1,771,527	10.1%	1,899,362	11.0%
Santa Rosa	Sonoma	3,876,946	4.3%	4,055,047	4.5%
Sebastopol	Sonoma	347,448	7.6%	318,636	7.1%
Sonoma	Sonoma	2,442,997	25.0%	2,615,474	27.2%
Windsor	Sonoma	667,747	5.9%	745,783	6.4%
Ceres	Stanislaus	87,297	0.6%	59,638	0.4%
Hughson	Stanislaus				
Modesto	Stanislaus	2,264,699	2.4%	2,038,255	2.2%
Newman	Stanislaus				
Oakdale	Stanislaus	249,251	3.2%	248,781	3.2%
Patterson	Stanislaus	101,088	0.9%	29,809	0.3%
Riverbank	Stanislaus				
Turlock	Stanislaus	526,041	2.1%	532,219	2.2%
Waterford	Stanislaus				
Live Oak	Sutter				
Yuba City	Sutter	664,856	2.6%	744,133	3.0%
Corning	Tehama	310,450	7.6%	432,963	9.9%
Red Bluff	Tehama	596,894	9.6%	619,603	10.4%
Tehama	Tehama				
Dinuba	Tulare	75,671	1.0%	69,901	0.9%
Exeter	Tulare	21,953	0.8%	33,333	1.1%
Farmersville	Tulare				
Lindsay	Tulare	52,156	1.9%	55,934	1.9%
Porterville	Tulare	268,671	1.7%	319,431	1.9%
Tulare	Tulare	807,570	2.2%	838,702	2.3%

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Visalia	Tulare	1,905,785	4.0%	2,044,010	4.0%
Woodlake	Tulare				
Sonora	Tuolumne	173,028	4.7%	177,916	4.6%
Camarillo	Ventura	1,743,363	6.4%	1,707,415	6.1%
Fillmore	Ventura	80,180	1.2%	68,865	0.7%
Moorpark	Ventura				
Ojai	Ventura	2,219,968	39.0%	2,517,280	40.9%
Oxnard	Ventura	3,550,903	4.6%	3,618,566	4.6%
Port Hueneme	Ventura	313,553	5.3%	408,972	6.5%
San Buenaventura	Ventura	3,944,041	6.2%	4,078,171	6.3%
Santa Paula	Ventura	88,352	1.2%	103,118	1.5%
Simi Valley	Ventura	1,546,043	3.3%	1,487,374	3.2%
Thousand Oaks	Ventura	2,830,919	4.6%	2,859,810	4.8%
Davis	Yolo	1,056,694	4.2%	1,120,983	3.1%
West Sacramento	Yolo	872,286	2.1%	885,680	2.0%
Winters	Yolo	2,391	0.1%	4,158	0.2%
Woodland	Yolo	644,898	2.4%	713,539	2.4%
Marysville	Yuba	60,899	1.3%	70,762	1.5%
Wheatland	Yuba			56,964	7.0%